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STATEMENT AND CERTIFICATION UNDER 37 C.F.R. §3.73(b)

Honorable Commissioner of Patents and Trademarks P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

OCT 1 5 2007

This statement hereby certifies that the below-listed patent applications are owned and continue to be owned by the Assignee, **HIKAL LTD**., #32/1 Kalena Agraharabanner Ghatta Road, Banglore, Karnataka 560076, INDIA by way of Inventor Assignments identified below:

DOCKET No.	SERIAL NO.	FILING DATE	Inventor(s)	TITLE	ASSIGNMENT RECORDATION DATE	REEL/FRAME
2070.1001	10/535,253	02/09/2006	KUPPUSWAMY et al	AN IMPROVED PROCESS FOR THE PREPARATION OF AMINO METHYL CYCLO ALKANE ACETIC ACIDS	02/09/06	017255/0147
2070.1002	10/535,278	02/15/2006	KUPPUSWAMY et al	AN IMPROVED PROCESS FOR THE PREPARATION OF GABALACTAM	02/15/2006	017263/0173

If there are any fees associated with the filing of this Statement and Certification, please charge and/or credit the same to our Deposit Account No. 19-3935.

Respectfully submitted,

STAAS & HALSEY LLP

Dated: 0ct. 15, 2007

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POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST AND REVOCATION OF PRIOR POWERS

Honorable Commissioner of Patenis and Trademarks P.O. Box 1450 Alexandria, VA 22313-1450 OCT 15 2007

SIT:

As Assignes of record of the entire right, title, and interest, the undersigned corporation (MIKAL, LTD. hexing a place of business in #32/1 Kalena Agrahambarner Ghatia Road, Banglore, Kamstake 650076, INDIA) hereby revokes all previous powers of atterney and appoints the atterneys and/or agents of Steas & Helicey LLP, under USPTO customer No. 21171, to prococute and transact all business in the U.S. Patent and Trademark Office for the following listed patent applications:

DOCKET NO.	SEMAL NO.	Filing Date	inventor(5)	TITLE
2070.1001	10/635,253	U2/UH/2U36	KUPPUS/VAMY et 21	AN IMPROVED PROCESS FOR THE PREPARATION OF AMINO METHYL CYCLO ALKANE ACETIC ACIDS
2070.1002	10/536,278	02/16/2006	KUPPUSWAMY RI WI	AN IMPROVED PROCESS FOR THE FREPARATION OF GABALACTAM

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USPTO Customer No. 21171

ASSIGNEE CERTIFICATION

The undersigned Assignes further states that the registered atterneys and/or signific, identified in the new power of atterney above, are empowered and authorized to sign the statement(s) and certification(s) under 37 C.F.R. § 3.73(b) on behalf of the assignee. Attached to this power level "CERTIFICATE(S) UNDER 37 C.F.R. § 3.73(b)".

Dated 10-15-2007 Month-Day-Year Format HIKAL LTD. (Assignee)

Signature

RAMA CHANDRA NAIK

Print Name of Officer of Assignae

EXECUTIVE VICE PRESIDENT - TECHNOLOGY

1